from the person from whom the dealer acquired such vehicle. If evidence is not obtained showing whether there was or was not a prior taxable use of such vehicle and whether there was a suspension of tax in the taxable period, such person shall keep as a part of his records a written statement of the reason why he was unable to obtain such evidence.

(c) *Cross references.* (1) For provisions relating to interest on underpayments of tax, see § 301.6601–1 of this chapter (Regulations on Procedure and Administration).

(2) For records required to be kept, see § 41.6001–1.

(3) For rules applicable to installment payment of tax for highway use tax liability, see § 41.6156–1.

(4) For rules applicable to time of filing returns, see § 41.6071(a)–1.

[T.D. 6743, 29 FR 7930, June 23, 1964, as amended by T.D. 8027, 50 FR 21247, May 23, 1985; T.D. 8879, 65 FR 17153, Mar. 31, 2000]

§ 41.4481–3   Registration.

(a) For purposes of the regulations in this part, the term ''registered'' when used in reference to a highway motor vehicle means—

(1) Registered under the law of any State or Territory of the United States, the District of Columbia, or contiguous foreign country, or

(2) Required to be registered under the law of any State or Territory of the United States or contiguous foreign country in which such highway motor vehicle is operated or situated or, in case the vehicle is operated or situated in the District of Columbia, under the law of the District of Columbia.

Any highway motor vehicle which is operated under a dealer's tag, license, or permit is considered to be registered in the name of such dealer. A highway motor vehicle is not considered to be registered solely by reason of the fact that there has been issued a special permit for operation of the vehicle at particular times and under specified conditions.

(b) Any highway motor vehicle which, at any time in the taxable period, is registered both in the name of the owner of the vehicle and in the name of any other person, is considered, for purposes of the regulations in

this part, to be registered, at such time, solely in the name of the owner of the vehicle.

[T.D. 6216, 21 FR 9645, Dec. 6, 1956, as amended by T.D. 6743, 29 FR 7931, June 23, 1964; T.D. 8159, 52 FR 33584, Sept. 4, 1987]

§ 41.4482(a)–1   Definition of highway motor vehicle.

(a) *Highway motor vehicle.* The term ''highway motor vehicle'' means any vehicle that is both:

(1) A vehicle propelled by means of its own motor, whether such motor is powered by gasoline, diesel fuel, special motor fuels, electricity, or otherwise, and

(2) A ''highway vehicle'' as defined in § 48.4061(a)–1(d) of this chapter.

(b) *Treatment of certain excluded vehicles.* Although trailers and semitrailers used in combination with highway trucks or truck-tractors are not vehicles the use of which is subject to the tax imposed by section 4481(a), trailers and semitrailers customarily used in combination with highway trucks or truck-tractors are taken into account in determining the taxable gross weight of the highway motor vehicle under § 41.4482(b)–1, which is the base of the tax.

[T.D. 7461, 42 FR 2671, Jan. 13, 1977, as amended by T.D. 8879, 65 FR 17153, Mar. 31, 2000]

§ 41.4482(b)–1   Definition of taxable gross weight.

(a) *Actual unloaded weight*—(1) *In general. Actual unloaded weight* means the empty (or tare) weight of the truck, truck-tractor, or bus, fully equipped for service.

(2) *Trucks and truck-tractors.* A truck or truck-tractor fully equipped for service includes the body (whether or not designed and adapted primarily for transporting cargo, as for example, concrete mixers); all accessories; all equipment attached to or carried on such truck or truck-tractor for use in connection with the movement of the vehicle by means of its own motor or for use in the maintenance of the vehicle; and a full complement of lubricants, fuel, and water. It does not include the driver, any equipment (not including the body) attached to or carried on the vehicle for use in handling, protecting, or preserving cargo, or any